

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE CUSTOMS AND TAX
ADMINISTRATION OF THE KINGDOM OF
DENMARK (SKATTEFORVALTNINGEN)
TAX REFUND SCHEME LITIGATION

NOTICE OF APPEAL

Case No. 1:18-md-02865-LAK

This document relates to case nos.:
19-cv-01785; 19-cv-01867; 19-cv-01893;
19-cv-01781; 19-cv-01783; 19-cv-01866;
19-cv-01895; 19-cv-01794; 19-cv-01865;
19-cv-01904; 19-cv-01798; 19-cv-01869;
19-cv-01922; 19-cv-01800; 19-cv-01788;
19-cv-01870; 19-cv-01791; 19-cv-01792;
19-cv-01928; 19-cv-01926; 19-cv-01868;
19-cv-01929; 19-cv-01803; 19-cv-01806;
19-cv-01906; 19-cv-01801; 19-cv-01894;
19-cv-01808; 19-cv-01810; 19-cv-01809;
18-cv-04833; 19-cv-01911; 19-cv-01898;
19-cv-01812; 19-cv-01896; 19-cv-01871;
19-cv-01813; 19-cv-01930; 19-cv-01815;
19-cv-01818; 19-cv-01931; 19-cv-01918;
19-cv-01873; 19-cv-01924; 19-cv-10713.

Notice is hereby given that the specified Defendants in the cases identified below hereby appeal to the United States Court of Appeals for the Second Circuit from the judgments dated March 15, 2025 and entered by the Southern District of New York as follows:

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. Raubritter LLC Pension Plan, Richard Markowitz, John van Merkensteijn, and Seth Whitaker (as Personal Representative of the Estate of Alexander C. Burns)</i>	3/17/2025	18-cv-04833	Richard Markowitz and John van Merkensteijn	ECF No. 395

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. Ballast Ventures LLC Roth 401(k) Plan, Joseph Herman, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Cavus Systems LLC</i>	3/17/2025	19-cv-01781	Richard Markowitz	ECF No. 430
<i>Skatteforvaltningen v. Bareroot Capital Investments LLC Roth 401(k) Plan, David Zelman, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i>	3/17/2025	19-cv-01783	Richard Markowitz	ECF No. 431
<i>Skatteforvaltningen v. Albedo Management LLC Roth 401(k) Plan, Joseph Herman, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and AvaniX Management LLC</i>	3/17/2025	19-cv-01785	Richard Markowitz	ECF No. 431
<i>Skatteforvaltningen v. Dicot Technologies LLC Roth 401(k) Plan, David Zelman, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01788	John van Merkensteijn	ECF No. 439
<i>Skatteforvaltningen v. Fairlie Investments LLC Roth 401(k) Plan, Joseph Herman, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Hadron Industries LLC</i>	3/17/2025	19-cv-01791	Richard Markowitz	ECF No. 437

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. First Ascent Worldwide LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i>	3/17/2025	19-cv-01792	Richard Markowitz	ECF No. 433
<i>Skatteforvaltningen v. Battu Holdings LLC Roth 401(k) Plan, David Zelman, Michael Ben-Jacob, Robert A. Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01794	John van Merkensteijn	ECF No. 437
<i>Skatteforvaltningen v. Cantata Industries LLC Roth 401(k) Plan, David Zelman, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01798	John van Merkensteijn	ECF No. 440
<i>Skatteforvaltningen v. Crucible Ventures LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01800	John van Merkensteijn	ECF No. 440
<i>Skatteforvaltningen v. Monomer Industries LLC Roth 401(k) Plan, Robin Jones, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/18/2025	19-cv-01801	John van Merkensteijn	ECF No. 441

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. Limelight Global Productions LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01803	John van Merkensteijn	ECF No. 443
<i>Skatteforvaltningen v. Loggerhead Services LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i>	3/17/2025	19-cv-01806	Richard Markowitz	ECF No. 427
<i>Skatteforvaltningen v. PAB Facilities Global LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i>	3/17/2025	19-cv-01808	Richard Markowitz	ECF No. 433
<i>Skatteforvaltningen v. Plumrose Industries LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01809	John van Merkensteijn	ECF No. 435
<i>Skatteforvaltningen v. Pinax Holdings LLC Roth 401(k) Plan, Robin Jones, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01810	John van Merkensteijn	ECF No. 438

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i>	3/17/2025	19-cv-01812	Richard Markowitz	ECF No. 467
<i>Skatteforvaltningen v. Sternway Logistics LLC Roth 401(k) Plan, Robin Jones, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01813	John van Merkensteijn	ECF No. 440
<i>Skatteforvaltningen v. Trailing Edge Productions LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i>	3/17/2025	19-cv-01815	Richard Markowitz	ECF No. 433
<i>Skatteforvaltningen v. True Wind Investments LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01818	John van Merkensteijn	ECF No. 436
<i>Skatteforvaltningen v. Bernina Pension Plan and John van Merkensteijn</i>	3/18/2025	19-cv-01865	John van Merkensteijn and Bernina Pension Plan	ECF No. 346

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. Basalt Ventures LLC Roth 401(k) Plan, John van Merkensteijn, and Michael Ben-Jacob</i>	3/18/2025	19-cv-01866	John van Merkensteijn and Basalt Ventures LLC Roth 401(k) Plan	ECF No. 439
<i>Skatteforvaltningen v. Avanix Management LLC Roth 401(k) Plan, Richard Markowitz, and Michael Ben-Jacob</i>	3/17/2025	19-cv-01867	Richard Markowitz and Avanix Management LLC Roth 401(k) Plan	ECF No. 400
<i>Skatteforvaltningen v. Hadron Industries LLC Roth 401(k) Plan, Richard Markowitz, and Michael Ben-Jacob</i>	3/17/2025	19-cv-01868	Richard Markowitz and Hadron Industries LLC Roth 401(k) Plan	ECF No. 405
<i>Skatteforvaltningen v. Cavus Systems LLC Roth 401(k) Plan, Richard Markowitz, and Michael Ben-Jacob</i>	3/18/2025	19-cv-01869	Richard Markowitz and Cavus Systems LLC Roth 401(k) Plan	ECF No. 412
<i>Skatteforvaltningen v. Eclouge Industry LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i>	3/17/2025	19-cv-01870	Richard Markowitz	ECF No. 428
<i>Skatteforvaltningen v. Starfish Capital Management LLC Roth 401(k) Plan, John van Merkensteijn, and Michael Ben-Jacob</i>	3/17/2025	19-cv-01871	John van Merkensteijn and Starfish Capital Management LLC Roth 401(k) Plan	ECF No. 410

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. Voojo Productions LLC Roth 401(k) Plan, John van Merkensteijn, and Michael Ben-Jacob</i>	3/17/2025	19-cv-01873	John van Merkensteijn and Voojo Productions LLC Roth 401(k) Plan	ECF No. 399
<i>Skatteforvaltningen v. Azalea Pension Plan and Elizabeth van Merkensteijn</i>	3/18/2025	19-cv-01893	Elizabeth van Merkensteijn and Azalea Pension Plan	ECF No. 334
<i>Skatteforvaltningen v. Omineca Pension Plan, John van Merkensteijn, and Michael Ben-Jacob</i>	3/17/2025	19-cv-01894	John van Merkensteijn and Omineca Pension Plan	ECF No. 406
<i>Skatteforvaltningen v. Batavia Capital Pension Plan and Richard Markowitz</i>	3/18/2025	19-cv-01895	Richard Markowitz and Batavia Capital Pension Plan	ECF No. 346
<i>Skatteforvaltningen v. Routt Capital Pension Plan, Richard Markowitz, and Michael Ben-Jacob</i>	3/17/2025	19-cv-01896	Richard Markowitz and Routt Capital Pension Plan	ECF No. 399
<i>Skatteforvaltningen v. RJM Capital Pension Plan and Richard Markowitz</i>	3/17/2025	19-cv-01898	Richard Markowitz and RJM Capital Pension Plan	ECF No. 369
<i>Skatteforvaltningen v. Calypso Investments Pension Plan and Jocelyn Markowitz</i>	3/18/2025	19-cv-01904	Jocelyn Markowitz and Calypso Investments Pension Plan	ECF No. 341
<i>Skatteforvaltningen v. Michelle Investments Pension Plan, John van Merkensteijn, and Richard Markowitz</i>	3/17/2025	19-cv-01906	Richard Markowitz, John van Merkensteijn, and Michelle Investments Pension Plan	ECF No. 360

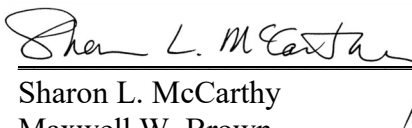
Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. Remece Investments LLC Pension Plan, John van Merkensteijn, and Richard Markowitz</i>	3/17/2025	19-cv-01911	Richard Markowitz, John van Merkensteijn, and Remece Investments LLC Pension Plan	ECF No. 354
<i>Skatteforvaltningen v. Vanderlee Technologies Pension Plan, Vanderlee Technologies Pension Plan Trust, David Zelman, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01918	John van Merkensteijn	ECF No. 435
<i>Skatteforvaltningen v. Cedar Hill Capital Investments LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, RAK Investment Trust, Routt Capital Trust, Richard Markowitz, and Robert Klugman</i>	3/17/2025	19-cv-01922	Richard Markowitz	ECF No. 428
<i>Skatteforvaltningen v. Xiphias LLC Pension Plan, John van Merkensteijn, and Richard Markowitz</i>	3/17/2025	19-cv-01924	Richard Markowitz, John van Merkensteijn, and Xiphias LLC Pension Plan	ECF No. 362

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. Green Scale Management LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i>	3/17/2025	19-cv-01926	Richard Markowitz	ECF No. 425
<i>Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01928	John van Merkensteijn	ECF No. 431
<i>Skatteforvaltningen v. Keystone Technologies LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust</i>	3/17/2025	19-cv-01929	Richard Markowitz	ECF No. 428
<i>Skatteforvaltningen v. Tarvos Pension Plan and John van Merkensteijn</i>	3/17/2025	19-cv-01930	John van Merkensteijn, Tarvos Pension Plan	ECF No. 347
<i>Skatteforvaltningen v. Tumba Systems LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust</i>	3/17/2025	19-cv-01931	John van Merkensteijn	ECF No. 434

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
<i>Skatteforvaltningen v. John van Merkensteijn, Richard Markowitz, Bernina Pension Plan Trust, RJM Capital Pension Plan Trust, 2321 Capital Pension Plan, Bowline Management Pension Plan, California Catalog Company Pension Plan, Clove Pension Plan, Davin Investments Pension Plan, Delvian LLC Pension Plan, DFL Investments Pension Plan, Laegeler Asset Management Pension Plan, Lion Advisory Inc. Pension Plan, Mill River Capital Management Pension Plan, Next Level Pension Plan, Rajan Investments LLC Pension Plan, Spirit on the Water Pension Plan, and Traden Investments Pension Plan</i>	3/17/2025	19-cv-10713	Richard Markowitz and John van Merkensteijn	ECF No. 419

Dated: April 14, 2025

Respectfully submitted,


 Sharon L. McCarthy
 Maxwell W. Brown
 KOSTELANETZ LLP
 7 World Trade Center
 250 Greenwich Street
 34th Floor
 New York, NY 10007
 (212) 808-8100

smccarthy@kostelanetz.com
mbrown@kostelanetz.com

Nicholas S. Bahnsen
Daniel C. Davidson
KOSTELANETZ LLP
601 New Jersey Avenue, NW
Suite 260
Washington, DC 20001
(202) 875-8000

nbahnsen@kostelanetz.com

ddavidson@kostelanetz.com

Attorneys for Defendants John van Merkensteijn, III, Elizabeth van Merkensteijn, Azalea Pension Plan, Basalt Ventures LLC Roth 401(k) Plan, Bernina Pension Plan, Bernina Pension Plan Trust, Michelle Investments Pension Plan, Omineca Pension Plan, Omineca Trust, Remece Investments LLC Pension Plan, Starfish Capital Management LLC Roth 401(k) Plan, Tarvos Pension Plan, Voojo Productions LLC Roth 401(k) Plan, Xiphias LLC Pension Plan, Richard Markowitz, Jocelyn Markowitz, Avanix Management LLC Roth 401(k) Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(k) Plan, Hadron Industries LLC Roth 401(k) Plan, RJM Capital Pension Plan, Routt Capital Pension Plan